

Important Information for Employers and Payors on Preparing Federal Forms W-2

Formatting of the Employer's state ID number in Box 15 on the Form W-2 must:

- ① Have the letters "NE" appear under the word "State" to the left of the vertical separator in this box; and
- ② Have the employer's Nebraska ID number, as displayed on the preidentified Form 941N, appear in the space directly to the right of the vertical separator. This number will be 4 to 8 digits in length.

NOTE: The Employer's state ID number in Box 15 of Form W-2 must match the Nebraska ID number on Form 941N.

Use this example as a guide. The Nebraska ID number from the example is 72425678, and is reported on Form W-2 as shown below.

22222		a Employee's social security number 400-00-6202		OMB No. 1545-0008	
b Employer identification number (EIN) 47-9876543			1 Wages, tips, other compensation 24,504.56		2 Federal income tax withheld 3,277.80
c Employer's name, address, and ZIP code LAST JOB INC 97 WHEATLEY AVE WHEAT, NE 69370			3 Social security wages 24,504.56		4 Social security tax withheld 1,029.19
			5 Medicare wages and tips 24,504.56		6 Medicare tax withheld 355.32
			7 Social security tips		8 Allocated tips
d Control number			9		10 Dependent care benefits
e Employee's first name and initial Last name Suff. SAMPLE U NEBRASKAN 74131 FESCUE DR RYE, NE 69368			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
① NE	② 72425678	24,504.56	940.80		

Form **W-2** Wage and Tax
Statement

2013

Department of the Treasury—Internal Revenue Service

Nebraska Department of REVENUE		Nebraska Withholding Return • Read instructions on reverse side. • Please use e-file and e-pay at www.revenue.ne.gov .		FORM 941N	
Nebraska ID Number ② 72425678		Reporting Period OCT-DEC 2013		Due Date JAN 31 2014	
NAME AND LOCATION ADDRESS LAST JOB INC 97 WHEATLEY AVE WHEAT, NE 69370			NAME AND MAILING ADDRESS LOCAL ACCOUNTING SERVICES PO BOX 1259 WHEAT, NE 69370		

Your employee's withholding credit will be denied if the Form W-2 is not formatted correctly. Correctly formatting the Form W-2 will save you the time and expense of having to issue a corrected Form W-2c.

If you have questions about the correct way to format your Forms W-2 for employees with Nebraska withholding, call 800-742-7474 (NE and IA) or 402-471-5729. Thank you for your cooperation.

See reverse side for more information.

Important Information for Employer Electronic Filing of Forms W-2 and 1099

New

■ Nebraska Form W-2 File Creator Spreadsheet

Employers that do not have software to create a Form W-2 file can use the Department's Nebraska W-2 File Creator. You must have Microsoft Excel 2003 or newer to use this program. Instructions can be found at revenue.ne.gov by clicking on "Nebraska Form W-2 File Creator Instructions" under Currently Featured Information.

This application allows you to manually create the required Form W-2 file for electronic submission.

■ Electronic Filing Requirements for Forms W-2 and 1099


The Nebraska Department of Revenue (Department) encourages everyone filing Forms W-2 and 1099 to upload them at revenue.ne.gov.

- February 1 is the due date for filing Forms W-2, 1099, and W-3N.
- Any employer/payor filing more than a total of 50 Forms W-2, W-2G, 1099-R, and 1099-MISC with Nebraska withholding, must e-file them using the Department's website.
- A penalty of \$2 per statement, not to exceed \$2,000, may be imposed by the Department for failure to file the state copy of Forms W-2, W-2G, 1099-R, or 1099-MISC on or before the due date of Form W-3N, or for failure to e-file when filing more than 50 forms.

All data must be formatted as outlined in the Nebraska Computer Reporting Procedures 21EFW2 and 21CM. Files not formatted properly will be rejected. Data files are posted via HTTPS to a secure web server. When you have successfully uploaded your files, a reference number will be generated. Retain this reference number for your records.

■ E-file

Form W-3N and Form 941N may also be e-filed using the Department's website. Start at revenue.ne.gov, then click on "File Your Return." Enter your Nebraska ID Number (❶), and your PIN (❷) to get started.

 REVENUE	<h2>Nebraska Withholding Return</h2> <p>• Read instructions on reverse side. • Please use e-file and e-pay at www.revenue.ne.gov.</p>	FORM 941N
PLEASE DO NOT WRITE IN THIS SPACE		
Nebraska ID Number ❶ 72425678	Reporting Period OCT-DEC 2013	Due Date JAN 31 2014

<input type="checkbox"/> Check this box if your payment is being made by electronic funds transfer (EFT).			
13 BALANCE DUE (total of lines 9 through 12). Pay in full with return.			13
YOU MAY FILE THIS FORM ELECTRONICALLY AT WWW.REVENUE.NE.GOV			
❷ 99999			
Under penalties of perjury, I declare that, as taxpayer or preparer, I have examined this return and, to the best of my knowledge and belief, it is correct and complete.			
sign here	Authorized Signature _____ Title _____ Email Address _____	Date () _____ Daytime Phone _____	Signature of Preparer Other than Taxpayer _____ Address _____ Preparer's PTIN _____ Daytime Phone _____
E-file and e-pay, or mail this return and remit payment. If required, payment must be made by electronic funds transfer (EFT). NEBRASKA DEPARTMENT OF REVENUE, PO BOX 98915, LINCOLN, NE 68509-8915 www.revenue.ne.gov, 800-742-7474 (NE and IA), 402-471-5729 RETAIN A COPY FOR YOUR RECORDS.			